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From:

Sent: Wednesday, August 11, 2010 9:46:05 AM

To:

Cc:

Subject: RE: 1040 NR Claim for refund under sec 6227, etc.

- You may not have a valid AAR under section 6227 since such claims must be accompanied by a Form 8082 and filed in accordance with the instructions. It might still be a valid claim, but only if it otherwise complies with all the requirements set forth in the Form 8082.

It also appears that this might not be a valid AAR if it is the partner's original return. Section 6227 allows a partner to file a request for administrative adjustment to change the treatment of partnership items he previously reported. It does not govern originally filed partner returns.

You asked whether section 6511 applies. Section 6511(g) makes the provisions of section 6511 inapplicable to refunds attributable to partnership items.

The limit on the amount that may be refunded is set forth in section 6230(d). This provides a general rule that no refund may be issued after the period for assessing partnership items under section 6229 has expired unless a timely valid claim is filed under section 6230 or section 6227. The reference to section 6229 arguably constitutes a reference to the partner's section 6501 period as extended by section 6229. See Rhone-Poulenc v. Commissioner, 114 T.C. 533 at 552

[REDACTED]